

George C. Marshall Space Flight Center
Marshall Space Flight Center, Alabama 35812

ISO-RS21-3
Baseline
February 15, 2000

ORGANIZATIONAL WORK INSTRUCTION

Office of the Chief Financial Officer

RS21

OBLIGATION ACCOUNTING

Approving
Authority:

<u>NAME</u>	<u>TITLE</u>	<u>ORG</u>	<u>DATE</u>
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DOCUMENT HISTORY LOG

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Baseline		2/15/00	

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1. SCOPE

1.1 Scope. This Organizational Work Instruction (OWI) is applicable to personnel within the Accounting Operations Office of the Office of Chief Financial Officer (CFO) who process fund obligations.

1.2 Purpose. The purpose of this OWI is to establish the detailed procedure that will be used to process obligation records into the accounting system.

1.3 Applicability. This OWI applies to personnel within the Accounting Operations Office who are responsible for processing obligation accounting transactions.

2. APPLICABLE DOCUMENTS

NASA FMM 9040 Criteria for Recording and Reporting Obligations

NPG 1441.1C Records Retention Schedules

3. DEFINITIONS

None.

4. INSTRUCTIONS

The detailed procedure for performing the obligation accounting process is outlined in the Attachment.

5. NOTES

None.

6. SAFETY PRECAUTIONS AND WARNING NOTES

None.

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7. APPENDICES, DATA, REPORTS, AND FORMS

None.

8. QUALITY RECORDS

The hard copy obligating documents(ODN) are the quality records generated by this process. They are retained for 6 years and 3 months in accordance with NPG 1441.1C, Schedule 9, Uniform File Index (UFI)# 9230. The records custodian is the Team Lead, Commercial Accounting Office.

9. TOOLS, EQUIPMENT, AND MATERIALS

None.

10. PERSONNEL TRAINING AND CERTIFICATION

None.

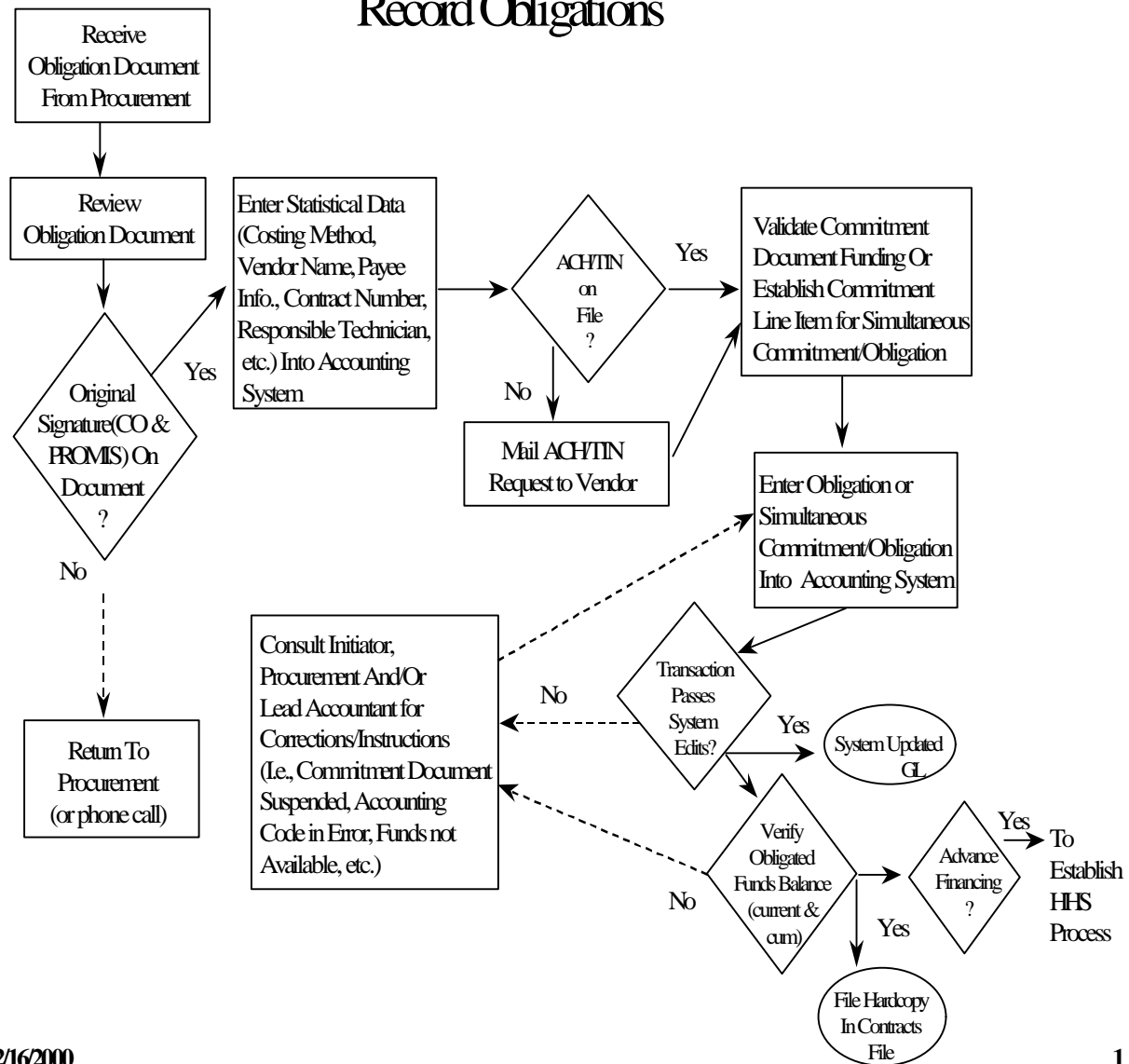
11. FLOW DIAGRAM

See Attachment.

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ATTACHMENT

Record Obligations



02/16/2000

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